

**WHAT IS CLAIMED IS:**

1. A plastic shopping bag comprising a tubular sleeve having an open top, a closed bottom, a pair of opposing frontal faces and a pair of opposing side walls connecting said frontal faces, each of said side walls being provided with at least one pair of gussets formed of alternating longitudinal ribs and folds allowing the sleeve to be compactly folded for storage and when in use opened and distended to provide a wide mouth, and a flat bottom, said bag being unitarily formed with at least two handles joined to the frontal faces and extend across the open top between the frontal faces.

2. The bag according to claim 1, wherein said handle is formed integratedly and unitarily with said bag.

3. The bag according to Claim 1 wherein said bottom is reinforced with transversely directed ribs and sealing blocks, and provided with angular cuts adjacent to the intersection of the bottom and the side walls, relieving the corners of said bag, said corners being removed and the adjacent edges sealed together forming the flat bottom.

4. The bag according to Claim 3 wherein the corners of said bag and the terminal end of the side walls form a laterally extending portion from the bottom wall when said bag is opened.

5. The bag according to claim 4 wherein said end walls balloon outwardly when said bag is cross-sectional area.

6. A method of making a flat bottom plastic shopping bag having handles comprising the steps of:

- (a) providing a unitary tubular sleeve;
  - (b) shaping said unitary tubular sleeve with a pair of opposing faces, a pair of opposing side walls, and a lowermost terminal edge;
  - (c) simultaneously forming
    - i. double gussets on each opposing side wall inwardly between said pair of opposing faces so as to form alternating longitudinal ribs and longitudinal folds;
    - ii. at least two handles joined to the opposing frontal faces and extending over the open top;
  - (d) removing the triangular flaps forming the corner of the lowermost terminal edge and

sealing said terminal edges so as to define a flat closed bottom.

7. The method as defined in Claim 6 wherein said handles are formed by cutting the tubular sleeve spaced from the open inwardly from said side walls to a point spaced from the center of said frontal faces.

8. The method as defined in Claim 6 wherein said tubular sleeve is formed from a flat plastic sheet by joining the edges of said plastic sheet along a longitudinal line.